IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

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C.W.P. No.3404 of 2007
Date of Decision:23.04.2007

Rohit Enterprises, Mandi Gobindgarh District Fatehgarh Sahib
.....Petitioner

Vs.

State of Punjab and others
.....Respondents

CORAM:- HON'BLE MR. JUSTICE M.M.KUMAR
HON'BLE MR. JUSTICE RAJESH BINDAL

Present:- Mr. Baldev Sharma, Advocate for the petitioner.

Mr. M.P.Goswami, DAG, Punjab for the respondents.

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M.M.Kumar, J. (Oral)

The relief claimed in this petition is that the respondents be directed to release the payment of sales tax refund/ penalty. In the counter-affidavit filed today, it has been stated that two refund vouchers have been issued on 12.4.2007 which are Annexures R.1 and R.2. The afore-mentioned refund vouchers could have finally settled the matter between the parties but it was not done for non-payment of interest as pointed out by learned counsel for the petitioner

After hearing the learned counsel for the parties, we are of the view that the principal amount claimed by the petitioner has been refunded by issuance of refund vouchers. However, with regard to interest payable in terms of Section 12(3) of the Punjab General Sales Tax Act, 1948, the petitioner may file a representation within one month under registered A.D. Cover to the respondents. The same shall be disposed of by respondent No.2 within one month from the date of its receipt.

The writ petition stands disposed of in the above terms.

(M.M.KUMAR)
JUDGE

April 23, 2007 **(RAJESH BINDAL)**
renu **JUDGE**